

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

TRADE PARTNERS  
GREENVILLE, LLC

Plaintiff,

Hon. Robert Holmes Bell

v.

Case No. 1:05-CV-0387

NEW ERA LIFE INSURANCE  
COMPANY,

Defendant.

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**REPORT AND RECOMMENDATION**

This matter is before the Court on Defendant's Motion to Dismiss Adversary Complaint (Dkt. 5). For the reasons stated in its Report and Recommendation in the *Michael J. Quilling v. Trade Partners, Inc., et al.*, Case No. 1:03-CV-00236, filed on March 7, 2006 (Dkt. 1239), the Court recommends that the New Era Defendants' Motion to Dismiss be granted in part and denied in part. The Report and Recommendation is incorporated by reference. The facts and claims are identical.

Respectfully submitted,

Date: March 9, 2006

/s/ Ellen S. Carmody  
ELLEN S. CARMODY  
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).